appear before them at any such audit and examination, or adjournment thereof, and to make and sign a declaration with respect to the same.

(3) The auditors shall be paid by the Board such remuneration as Government shall determine; and, within fourteen days after the audit and examination of the accounts for any half-year shall have been completed, the auditors shall forward a report upon the accounts for such half-year to the Board, who shall cause the same to be published, together with an abstract of the accounts, in the Bombay Government Gazette. Their remuneration to be fixed by Government. Their report to be published.

Disposal of balances

66. (1) The Board may invest any balance remaining on the thirty-first day of March of each year in public securities, and may from time to time sell the said securities, and either re-invest the proceeds in other such securities, or credit the same to the general funds of the Board. Balances may be invested by the Board in public securities.

(2) But the money so invested by the Board shall not exceed such amount annually, or in the aggregate, as shall from time to time be prescribed by Government. Amounts which may be so invested to be limited by Government.

(3) In this section "public securities" means securities of the Government of India, and debentures or other securities issued by the Board.

VII.—Penalties.

67. (1) Any person who, [1][being a trustee other than the chairman or an *ex-officio* trustee, or being an officer] or servant of the Board, shall acquire, directly or indirectly, any share or interest in any contract or employment with, by or on behalf of the Board, shall be deemed to have committed the offence made punishable by section 168 of the Indian Penal Code.[2] For being interested in contracts with the Board, XLV of 1860.

(2) Provided that nothing in this section shall apply to any person by reason only of his— Proviso.

(a) having a share in any joint stock company which shall contract with, or be employed by, or on behalf of, the Board; or

(b) having a share or interest in any newspaper in which any advertisement relating to the affairs of the Board may be inserted; or

(c) being interested in any loan of money to the Board.

68. Any person employed under this Act, not being a public servant within the meaning of section 21 of the [2] Indian Penal Code, who shall accept For obtaining illegal gratification XLV of 1860.

[1] These words were substituted for the words "being a trustee, or any officer" by s. 6 of the Aden Port Trust (Amendment) Act, 1911 (Bom. Act 1 of 1911), Vol. V of this Code.

[2] General Acts, Vol. I.

or obtain, or agree to accept or attempt to obtain, from any person for himself or for any other person, any gratification whatever, other than legal remuneration, as a reward for doing, or forbearing to do, any official act, for showing, or forbearing to show, in the exercise of his official functions, favour or disfavour to any person, or for rendering, or attempting to render, any service or disservice to any person with the Board or with any public servant as such, or with the Government, shall be liable to the same punishment as is provided by the [1] Indian Penal Code in the case of the like offence committed by a public servant. XLV of 1860.

Infringement of section 31, 32, 33 or 38.

69. Whoever infringes any orders issued under section 31 or 32, or any condition prescribed under section 33 or 38, shall be punished with fine which may extend to one hundred rupees, and, if the infringement be continuing, with a further fine which may extend to one hundred rupees for every day such order is infringed.

For refusing or neglecting to appear before an auditor of accounts, etc.

70. Any person who shall refuse or neglect to appear before any auditor of accounts, or to produce any books, deeds, contracts, accounts, vouchers, documents or papers, or to make or sign any declaration, when duly required so to do by any auditor of accounts under section 65, shall be punished for every such neglect or refusal with fine which may extend to one hundred rupees.

For understating quantity or weight of goods, etc.

71. If it be found, when goods are imported at, or exported from, any wharf, quay, stage, jetty or pier in the possession of the Board, that the weight or quantity of such goods, or the tonnage of any vessel carrying such goods, has been, in the opinion of the Board, intentionally understated in any document presented to any officer of the Board for the purpose of enabling him to determine the tolls, rates or charges payable in respect of the said goods or vessel, the consignee, in the case of goods imported, and the consignor in the case of goods exported, shall be liable to pay to the Board such sum not exceeding twice the proper tolls, rates or charges on the weight or quantity of goods or amount of tonnage so understated as may be determined by the Board, and the said sum shall, on the application of the Board, be recoverable under the warrant of a Magistrate of any class as if it were a fine inflicted by such Magistrate.

For evading rates, etc.

72. Any person who removes, or attempts to remove, or abets, within the meaning of the [1] Indian Penal Code, the removal of any goods, vessel, animal or vehicle with the intention of evading payments of the tolls, rates or charges lawfully payable in respect thereof to the Board, shall be punished with fine which may extend to fifty rupees. XLV of 1860.

[1] General Acts, Vol. I.

73. (*1*) In case any damage or mischief is done to any wharf, dock, quay, jetty, stage, pier or work constructed or acquired by the Board under this Act by any vessel, through the negligence of the master thereof or of any of the mariners or persons employed therein, not being in the service of the Board, any Magistrate of the first class having jurisdiction at Aden may, on the application of the Board, and on declaration by them that payment for such damage or mischief has been refused or has not been made on demand, issue a summons to the master or owner of such vessel, requiring him to attend on a day and at an hour named in the summons to answer touching such damage or mischief. Compensation for damage to property of Board may be awarded by Magistrate after enquiry.

(*2*) If, at the time appointed in the summons, and whether the person summoned appears or not, it is proved that the alleged damage was done through such negligence as aforesaid, and that the pecuniary amount of the same does not exceed two hundred rupees, the Magistrate may issue his warrant of distress, under which a sufficient portion of the boats, masts, spars, ropes, cables, anchors or stores of the vessel may be seized and sold to cover the expenses of and attending the execution of the distress, and the pecuniary amount of damage as aforesaid, and such amount shall be paid to the Board out of the proceeds of distress:

(*3*) Provided that, if, at the time of the damage or mischief, the vessel was under the orders of a duly authorized officer belonging to the pilot service, or to the Harbour Master's or Port Officer's department, the case shall not be cognizable by the Magistrate under this section, [1] [unless such damage or mischief is in no way attributable to the order, act or improper omission of such officer]. Proviso.

74. (*1*) Except as is otherwise provided in sections 71 and 73, all offences against this Act, or against a bye-law made under section 53, shall be cognizable by a Magistrate of any class. Cognizance of offences.

(*2*) All fines and damages recovered from any offender or by any distress under section 73 shall be paid to the Board. Disposal of fines.

75. Prosecutions under this Act may be instituted by the Board, or by any person authorized by them in this behalf, and not otherwise. Prosecutions.

VIII.—Control.

76. The Governor in Council may at any time order a survey and examination of any work of the Board under this Act, or of the site thereof and the cost of such survey or examination shall be borne and paid by the Board. Government may order survey.

[1] These words were added by s. 6 of the Aden Port Trust Act (Amendment) Act, 1895 (Bom. Act I of 1895), *infra*.